

17 years. He is the proud father of three gifted children: Lincoln, Jr. is currently serving in the U.S. Marine Corps; Anika is an honors student; and Din, his youngest son, attends St. Raymond's Catholic School.

Mr. Speaker, Constantine Lincoln Stewart has dedicated his professional career to serving his community while still finding time to tutor children throughout the area. As such, he is more than worthy of receiving our recognition today and I urge my colleagues to join me in honoring this truly remarkable person.

IN MEMORY OF LEDA JELINEK

HON. SAM FARR

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 14, 2004

Mr. FARR. Mr. Speaker, I rise today to honor Col. Leda Jelinek who passed away June 7, 2004. She served the country as a distinguished member of the Army Nurse Corps for 30 years until her retirement at Fort Ord in 1971. Col. Jelinek is survived by her sister, Veva Fitzgerald of Monterey and many friends who loved her.

Born in Bonesteel, South Dakota, Leda entered nurse's training at the Hospital of St. Vincent's in Sioux City, Iowa. After completing the program with distinction, Leda began a long and remarkable nursing career. She was commissioned by the Army Nurses Corps in 1941 and subsequently served at a plethora of Army hospitals throughout the United States. In addition, she served in Korea, Germany and Japan. General George Marshall was one of her many patients on the VIP floor of Walter Reed Hospital in 1953. She was a Chief Nurse Anesthetist before her promotion to Major whence she became the Director of the Advanced Medical Specialist School at Fort Bragg. Upon her retirement and during her distinguished career Leda received the Army of Occupation Medal (Japan), American Campaign Medal, the National Defense Service Medal, World War II Victory Medal, Legion of Merit, the American Defense Service Medal and the Meritorious Service Medal.

Col. Jelinek was an ardent supporter of the Democratic Party and was a Jimmy Carter delegate at the National Democratic Convention of 1976. Former Congressman Leon Panetta had her as a campaign worker on numerous campaigns. She was affiliated with Monterey County Democratic Party and the Women's Democratic Club.

Mr. Speaker, I applaud Leda's many accomplishments, and I commend her for her lifelong dedication to her community and friends. She was a remarkable figure, and her memory will live on in the many people whose lives she has touched. I join the Monterey Bay community, and friends and family in honoring this truly admirable woman and friend for all of her lifelong achievements.

A TRIBUTE TO NORMA CIRINO

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 14, 2004

Mr. TOWNS. Mr. Speaker, I rise in honor of Norma Cirino in recognition of her public serv-

ice and volunteer efforts to strengthen the community.

Norma has worked for the New York City Department of Probation for five years. In this short time, she has made an unforgettable mark on the Department and the East New York community. She was born and raised in East New York.

Norma is well known in her "home neighborhood" of East New York. She attends all of the 75th Precinct Council, Community Board #5, and Cabinet meetings. She serves on several boards of community organizations. In 2000, she created the annual Department of Probation "East New York Family Day." This event gathers law enforcement, elected officials and community residents at Thomas Jefferson Field for a great day of family fun. This event has drawn over 1,000 participants each year. More than 150 sponsors and many community organizations have made this event possible at no cost to the public. Norma has also developed "Afternoon with Santa." This event is held during the Christmas season and involves probation officers reading stories and distributing toys to the children of the Cypress Hills Housing Development.

Norma consistently conducts community outreach and develops affiliations with community organizations and residents. Hundreds of East New Yorkers have been employed, received health services or educational opportunities through referrals received from Norma.

Norma has linked community-based organizations to community service work, crews. The work performed by these crews has improved the quality of life in East New York. She has also increased the community's voice in the criminal justice system by helping people report crimes and connecting them with criminal justice services. Finally, she has helped change the community's perception of law enforcement through her affiliation with the U.S. Department of Justice's Weed and Seed program.

Norma graduated from Maxwell High School. She takes pride in the East New York community where she lives with her daughter Stephanie, who is the light of her eyes. Her sisters, Lydia and Rosa, her brother, Anthony, all of her nieces and nephews, and her mother live in the community as well.

Mr. Speaker, Norma Cirino has dedicated her time to improving the community through both her professional and volunteer efforts. As such, she is more than worthy of receiving our recognition today and I urge my colleagues to join me in honoring this truly remarkable person.

PERSONAL EXPLANATION

HON. RUBÉN HINOJOSA

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 14, 2004

Mr. HINOJOSA. Mr. Speaker, I regret that I was unavoidably detained in my district. Had I been present, I would have voted no on rollcalls 359 and 360. I would have voted yes on rollcalls 361 and 362.

TAX REFORM

HON. STEPHANIE TUBBS JONES

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 14, 2004

Mrs. JONES of Ohio. Mr. Speaker, public distrust. That is the main reason why we urgently need fundamental tax reform.

More and more Americans distrust the current tax system because they perceive it as unfair. Are they wrong? No. Lower and middle class Americans bear a disproportionate tax burden. Small businesses bear a great compliance burden. That is unfair.

Does fairness in our tax system matter? Yes, it matters because tax collection depends on voluntary compliance. And in a democracy like ours, people contribute private resources to provide the public goods and services we deem appropriate as a community, including helping those not able to fend for themselves.

In America, paying taxes embodies a civic relationship of mutual responsibility, and people's obligation to pay them is as legitimate as any other public duty.

So, I am glad that we are beginning this discussion of comprehensive tax reform—an issue that will only become more important for us in Congress.

Let me offer the following five points to consider as we discuss this important issue:

First, fundamental tax reform is a necessity. The current tax system is complicated, inefficient, and unfair. Its unpopularity is warranted, and that is a problem because that breeds distrust.

The tax code must be simplified in order to eliminate wasted time and money spent on compliance. For example, the average taxpayer with a self-employed status has the greatest compliance burden in terms of tax preparation—59 hours.

Furthermore, the complexity of the tax code is evident by the fact that small businesses overpaid their taxes by \$18 billion in 2000 and 2001 because of return errors, according to a GAO report. Small businesses unfairly bear the burden of the tax code's complexity simply because they do not have the financial resources to hire sophisticated tax advisors.

Second, simplification can occur only with fundamental tax reform. This is clear after decades of incrementalism. We know that tax reform cannot be done in a piecemeal fashion. The current tax system is flawed at its root. Hard-working, middle-income class people bear the largest burden in our current tax system.

Third, fundamental tax reform must focus on the tax base. Our tax base is derived from total income. However, this is complicated by the bewildering array of adjustments, deductions, credits, omissions, and mismeasurements. This undermines the fairness of our tax system. Therefore, fundamental tax reform must focus on the issue of the tax base in order to achieve equity, efficiency, simplicity, and accountability.

Fourth, the tax code must encourage entrepreneurship. Small businesses provide our economy's foundation. They need a tax system that frees resources for investment and ensures affordable capital. We must support small businesses, which make up the backbone of our economy.

Fifth, fundamental tax reform is possible. Tax reform is not an easy task. However, the

American public demands it. They see our tax system as unfair, and they are right. As it was in the mid-1980s, the time is ripe to begin taking serious steps towards achieving fundamental tax reform. We must listen to our constituents and be up to task to implementing a fair tax system.

TAX REFORM

HON. JAMES R. LANGEVIN

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 14, 2004

Mr. LANGEVIN. Mr. Speaker, today I rise to highlight the increasing complexity in the tax code that bogs down small businesses in my district.

Shortly after President Bush took office in 2001, he declared, "Americans want our tax

code to be reasonable and simple and fair. These are goals that unite our country, and these are goals that have shaped my plan." I could not agree more with the President's words, but unfortunately his actions have not matched his rhetoric.

Over the past three and a half years, the federal income tax code has grown by more than 10,000 pages due to 227 changes, not including the 109 proposed tax changes in the manufacturing tax bill that recently passed the House. Instead of helping small businesses create jobs in America, this legislation actually encourages companies to move workers abroad.

According to the IRS, small businesses and self-employed taxpayers now spend an average of nearly 60 hours on tax preparation. That means a business owner or employee uses more than a full work week compiling information and filling out tax forms rather than working to grow the business.

A recent GAO study concluded that small businesses overpay their taxes by billions of dollars per year because of tax return errors. Even tax preparation professionals make errors because the code is too complicated to know about every single available deduction.

Republicans have been so preoccupied with cutting taxes that they have not taken into account the burden this new complexity causes for taxpayers. We need a simpler tax code that allows companies to spend less time filling out forms and more time on business.

While Republicans continuously speak about making tax simplification a reality, they have done nothing but add to the misunderstanding and complexity. I urge the adoption of legislation to reduce the paperwork burden on our small businesses so that they can concentrate on their work, not deciphering the tax code.